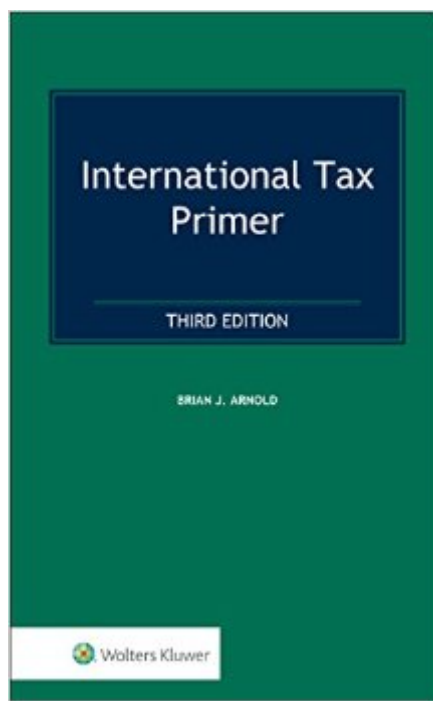


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International Tax Primer



Synopsis

International Tax Primer provides an introduction to the policies that countries seek to advance with their international tax rules, with numerous examples drawn from the practices of both developed and developing countries. This third edition has been expanded substantially, as a result of major developments that have occurred since the second edition of this indispensable resource appeared in 2004--not least due to the fact that innumerable small and medium-sized firms, as well as individuals, now engage in cross-border transactions that require them, and their tax advisers to confront international tax issues on a regular basis. This book aims to strike a balance between the specific, and the general, by illustrating the fundamental principles and structure of international tax with frequent reference to actual practice in a variety of countries. What's in this book: This book covers the following: role of the tax adviser in planning international transactions; taxation of residents foreign income and of non-residents domestic income; mechanisms used to mitigate the risks to taxpayers of international double taxation; transfer pricing rules to prevent the avoidance of tax by multinational corporations; anti-avoidance measures dealing with tax havens, treaty shopping, and other offensive tax planning activities; overview and analysis of the provisions of bilateral tax treaties and the OECD and UN Model Treaties on which they are generally based; and challenges posed by taxation of income derived from the digital economy. New material in the third edition includes analysis of the OECD's initiative against base erosion and profit shifting (BEPS), tax aspects of hybrid entities and financial instruments, and taxation of fees for technical services as proposed under the UN Model Treaty. How this will help you: Although of greatest value to tax practitioners and government officials confronting international tax for the first time, this book is sure to continue in use worldwide, by tax professionals at every level of experience. International Tax Primer elucidates both governmental tax planning techniques and the role of the tax adviser concerning international transactions. The analysis of the fundamental principles and structure of international tax is the prime objective of this book. This book serves as a "go-to" resource to fully understand the issues involved in international tax problems such as double taxation, transfer pricing, and treaty shopping--thereby enabling students, government officials and tax practitioners who are confronting international tax for the first time, to proceed confidently with tax issues in international transactions. Through the illustration of numerous examples, this book functions as a case-study material for adopting effective defensive international tax planning measures.

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